

OGC HAS REVIEWED.

8 September 1952

MEMORANDUM FOR THE FILES

Deductions - Travelling Expenses

The expenses of moving household furniture from overseas to the United States, over and above the amount for which the employee was reimbursed, was an expense personal in character and was, therefore, not deductible for income tax purposes.
[] T.C. Memo par. 7375 (m) 52 CCH

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Office of General Counsel

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OGC/CWP:mkn

Distribution:

- 1 - General Tax File
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